

TABLE GAMES DEPARTMENT

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

TABLE GAMES DEPARTMENT

GENERAL WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:** _____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up. **Note W/P Ref.:** _____

The bolded number following each question refers to the applicable regulation/statute.

Scope

This checklist must be completed once in each fiscal six-month period.

MICS Variations and Regulation Waivers

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment

Determine if field trial or final approval has been received for all associated equipment used in the table games department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

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	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Table Games - General Walk-through in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
Waiver of Baccarat Commissions 2. If the payment of baccarat commissions is waived: <ul style="list-style-type: none"> a. Are forms preprinted and prenumbered? Regulation 6.115(2): 					
<ul style="list-style-type: none"> b. Does each transaction recorded include the date, shift, and time; baccarat table number; patron's name if known; dollar amount of the commission(s) not collected; and signatures of the baccarat dealer and supervisor attesting to each transaction? Regulation 6.115(2): 					
<ul style="list-style-type: none"> c. Are such forms submitted to the accounting department at least every 24 hours, numerically reconciled and accounted for? Regulation 6.115(3) 					

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3. Are all gaming tables and corresponding drop boxes permanently numbered and visible at a distance of 20 feet? Regulation 1.100(1)					
4. Examine individual and statistical game documentation to determine if the records are maintained pursuant to Regulation 6.040(2)(c) .					
Surveillance					
5. Is adequate video surveillance provided over the table games area? Regulation 5.160(9) and Surveillance Standard #2					
6. Free Play and Promotional Items If free play or promotional items are <u>currently</u> being offered, is the accounting treatment proper? NRS 463.0161, NRS 463.3715 and Regulation 6.110					

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In-house Progressive Payoff Schedules 7. Scan progressive meter readings for the most recent two weeks and determine that: <ul style="list-style-type: none"> a. The amount of each progressive payoff schedule is recorded at least one time daily. Regulation 5.110 b. The payoff amount has not been decreased except as allowed by Regulation 5.110. (Any reduction should be supported by appropriate documentation.) 					
8. Is a record of the base amount for each progressive payoff schedule maintained? Regulation 5.110					
<u>Procedures Modified or Added</u>					

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SOFT DROP AND COUNT WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

Note W/P Ref.:_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.:_____

The bolded number following each question refers to the Minimum Internal Control Standards for Internal Audit, Version 4, or the applicable regulation.

Scope

This checklist must be completed once in each fiscal six-month period.

MICS Variations and Regulation Waivers

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment

Determine if field trial or final approval has been received for all associated equipment used in the table games soft count. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

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SOFT DROP AND COUNT WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Table Games - Soft Drop and Count Walk-through in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
Time Drop Commenced: _____ 2. Was the removal of the drop boxes from the tables performed at the time previously submitted by the licensee to the Board per Regulation 6.130 ?					
Time Count Commenced: _____ 3. Was the count of the drop boxes from the tables performed at the time previously submitted by the licensee to the Board per Regulation 6.130 ?					
4. During the unannounced count observation, perform a test of the count room currency counter and currency counter interface, as applicable. Were the test results accurate? MICS #6a					

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5. Did all count team members have valid work cards available for inspection? Regulation 5.100(3)					
6. Free Play and Promotional Items If free play or promotional items were noted in the soft count, is the accounting treatment proper? NRS 463.0161, NRS 463.3715 and Regulation 6.110					
Surveillance 7. Is adequate video surveillance provided over the soft count area? Regulation 5.160(9) and Surveillance Standard #7					
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TESTING PROCEDURES

OBJECTIVES: To determine if controls for the table games department are adequate to ensure table games revenues are accurately stated in financial records and comply with the MICS.

PREPARATION: Review the MICS variations and regulation waivers scheduled during the table games department general walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Unless otherwise indicated, select 1 day during the fiscal six-month period.

Note Test Date: _____

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.

Note W/P Ref.: _____

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		

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	W/P Reference/Comments	Auditor's Initials/Date
Testing of Openers/Closers 2. For one shift, trace the opening table inventories to the prior shift's closing table inventories in total. Then trace closing table inventories to the opening table inventories on the next shift in total.		
Testing of Fill/Credit Slips 3. Foot the restricted copies of the fill and credit slips for one shift and trace the net figure to the net fill/credit on the games summary. Note: For computerized systems, this procedure need only be done for one of the two test dates selected for the fiscal year.		
4. For one shift, foot one game type total and then cross-foot game type totals on the games summary. Note: For computerized systems, this procedure need only be done for one of the two test dates selected for the fiscal year. For manually-prepared games summaries, <u>all</u> game types must be footed and cross-footed for both test dates.		
5. Ensure that the win/loss per game type on the games summary is properly computed and trace to the monthly revenue journal.		
6. Trace cash drop per games summary for each shift to casino cage accountability or cash summary sheets.		
7. If any free play or promotional items were in effect on the test date, determine that the accounting treatment was proper and that win/loss was properly computed.		

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<p>8. For each month in which a test day was selected, foot the win/loss amounts in the monthly revenue journal. Trace the win/loss from the monthly revenue journal to the NGC tax reports. Examine general ledger accounts for the propriety of any activity that affects reported revenue.</p> <p>Note: If the monthly revenue journal is a computerized document, footing need only be done for one of the two test dates selected for the fiscal year.</p>		
<p>9. Examine void fill and credit slips (with special attention to credit slips) for either a void machine copy or proper signatures on original and first copies of issued slips.</p>		
<p>10. Trace the marker credit column total of games summary to the cage/vault accountability and to the marker transfer documentation.</p>		
<p>11. For all player (rim) cards:</p> <p>a. Foot extension/repayments of credit to ensure clerical accuracy of forms.</p>		
<p>b. Verify that the rim credit was settled within a reasonable time period by examining the date and time on the physical credit instrument.</p>		
<p>c. Determine if any of the markers used to settle the rim credit were subsequently voided and improperly re-opened as rim credit.</p>		

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<p>12. Trace all of the employees' names whose signatures appear on the count documentation to the quarterly count personnel list required by Regulation 6.130.</p> <p>Note: If the test date falls in the current quarter and an employee was hired during the current quarter, indicate the date the employee started in the count and complete the step for this employee during the next table games department contact.</p>		
<p>13. Perform an inventory of all count room keys and drop box release, storage rack and contents keys. Compare to records of keys made, issued and destroyed. Make sure all keys are accounted for and there are no extra keys.</p>		
<p>14. For computerized systems, obtain the personnel access listing:</p> <p>a. For computerized systems that have group profiles (job specific profiles), select five group profiles and determine whether the job functions (rights) assigned to the group profile are appropriate for the group. In addition, select one employee from each of the groups and determine whether the group profile is appropriate for the employee.</p> <p>b. For computerized systems that have individual profiles (profiles are customized for each employee), select ten employees, encompassing as many positions as possible, and determine whether the job functions (rights) assigned to each employee are appropriate for the employee.</p> <p>c. Verify that inactive employees have been deleted.</p>		
<p><u>Procedures Modified or Added</u></p>		

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